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**REPORT TO
THE CONGRESS OF THE UNITED STATES**

FILE

**AUDIT OF
THEODORE ROOSEVELT CENTENNIAL COMMISSION
FEBRUARY 1960**



**BY
THE COMPTROLLER GENERAL OF THE UNITED STATES
APRIL 1960**

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON 25

B-133301

APR 22 1960

Honorable Sam Rayburn
Speaker of the House of Representatives

Dear Mr. Speaker:

Herewith is our report on the audit of the Theodore Roosevelt Centennial Commission. The Commission was in existence from July 28, 1955, through October 27, 1959.

Our audit, which was completed in February 1960, indicates that the Commission properly administered its activities and accounted for the funds under its control.

This report is also being sent today to the President of the Senate. A copy is being sent to the President of the United States.

Sincerely yours,

Comptroller General
of the United States

Enclosure

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REPORT ON AUDIT
OF
THEODORE ROOSEVELT CENTENNIAL COMMISSION
FEBRUARY 1960

The General Accounting Office has made an audit of the THEODORE ROOSEVELT CENTENNIAL COMMISSION pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67). Our audit was performed in Washington, D.C., and was completed in February 1960. The audit included an examination of financial transactions to the extent deemed appropriate in view of the nature and volume of the transactions and also such other auditing procedures as we considered necessary in the circumstances.

GENERAL COMMENTS

The Theodore Roosevelt Centennial Commission was established by the act of July 28, 1955 (69 Stat. 383), and expired on October 27, 1959. The Commission's objective was to prepare plans and a program for signaling the 100th anniversary of the birth of Theodore Roosevelt, including plans for completion of the development of Theodore Roosevelt Island in Washington, D.C., and Theodore Roosevelt National Memorial Park in North Dakota. The year-long commemoration officially began on October 27, 1957.

MANAGEMENT

The act of July 28, 1955 (69 Stat. 383), provided that the Commission be composed of 15 members: the President of the United

States, the President of the Senate, and the Speaker of the House of Representatives--all ex officio--8 persons to be appointed by the President of the United States, 2 Senators to be appointed by the President of the Senate, and 2 Representatives to be appointed by the Speaker of the House of Representatives.

The eight members appointed by the President of the United States were Mrs. Hazel H. Abel, Governor C. Norman Brunsdale of North Dakota, Mr. Hal Davies, Mr. Hermann Hagedorn, Mrs. Sherman Post Haight, Judge Herbert Millen, Mr. Lowell Stockman, and Mr. Oscar S. Straus II. The President of the Senate appointed Senators Karl E. Mundt and Joseph C. O'Mahoney. The Speaker of the House of Representatives appointed Congressmen Steven B. Derounian and Leo W. O'Brien.

On December 16, 1955, Vice President Nixon was elected Chairman; Senator O'Mahoney, Vice Chairman; and Mr. Hagedorn, Secretary and Director. Mr. Conrad L. Wirth, Director, National Park Service, was named Fiscal Officer; Mr. Harry T. Thompson, Deputy Fiscal Officer; and Mr. Sidney Wallach, Assistant Director.

OPERATIONS

The Commission began operations in December 1955 with the election of officers. Headquarters was established at Theodore Roosevelt House, Mr. Roosevelt's restored birthplace at 28 East 20th Street, New York City.

The first act of the Commission was to issue "A Call to the American People" which informed the public of the centennial observance and invited its participation. Letters were sent to the Governors of all the States and outlying possessions requesting their cooperation in the observance. Subsequent legislative action in all the States established either a centennial commission or a citizens' centennial committee.

The Commission requested the Post Office Department to issue commemorative stamps marking the observance of the centennial. The Post Office Department issued a commemorative forest conservation stamp on October 27, 1958, to emphasize Theodore Roosevelt's leadership in the conservation program.

A report required by the act creating the Commission (69 Stat. 383) was submitted to the Congress in March 1956. It included a specific program and budget for the observance of the centennial. Funds were made available to carry out the program on August 6, 1956.

The Commission distributed literature to State commissions and committees; business, veterans', and women's organizations; and schools. The Commission also encouraged and assisted organizations in the preparation of books and films dealing with the life of Theodore Roosevelt.

In October 1957, at the Commission's request, the President issued a proclamation calling upon the American people to observe the 100th anniversary of Theodore Roosevelt's birth.

The opening words of the centennial observance were spoken in the churches of the Nation on Sunday, October 27, 1957. Later, the Commission initiated a movement to revitalize the annual observance of Independence Day, the 4th of July. On this day in 1958, Theodore Roosevelt Island was dedicated.

The final report was drafted and printed and the Commission's assets were disposed of prior to expiration of the Commission on October 27, 1959.

FINANCING

The activities of the Commission were financed by funds appropriated by the Congress. As shown in schedule 1, the Congress appropriated \$150,000 to the Commission for operating expenses of which \$149,950 had been expended and \$50 was unobligated at February 29, 1960.

The fiscal operations of the Commission were performed by the National Park Service, Department of the Interior, for which a charge of \$7,600 was made. This charge was distributed by the National Park Service to the various classes of expenditures shown on schedule 1.

OPINION OF FINANCIAL STATEMENT

In our opinion the statement (schedule 1) which we prepared from the accounting records presents fairly the receipts and expenditures of the Theodore Roosevelt Centennial Commission for the period August 5, 1955, through February 29, 1960, in conformity with the principles and standards of accounting prescribed by the Comptroller General of the United States.

FINANCIAL STATEMENT

THEODORE ROOSEVELT CENTENNIAL COMMISSION

SCHEDULE OF APPROPRIATIONS

AND EXPENDITURES FROM APPROPRIATIONS

AUGUST 5, 1955, THROUGH FEBRUARY 29, 1960

APPROPRIATIONS:

Acts of:

August 5, 1955 (69 Stat. 519)	\$ 10,000
July 31, 1956 (70 Stat. 767), and August 6, 1956 (70 Stat. 1035)	<u>140,000</u>
	150,000

EXPENDITURES FROM APPROPRIATIONS:

Personal services	\$107,427	
Travel	8,396	
Transportation	476	
Communications	5,465	
Rents and utilities	326	
Printing and reproduction	13,215	
Other contractual services	8,500	
Supplies and materials	3,420	
Equipment	941	
Grants, subsidies, and contributions	97	
Taxes and assessments	<u>1,687</u>	<u>149,950</u>

UNOBLIGATED BALANCE, to be withdrawn pursuant to section 6 of the act of July 25, 1956 (70 Stat. 649)

\$ 50